

# LB 775 INDUSTRY GROUP DETAIL

## Analysis of Credits

Tables 5 and 6 show an analysis of credits earned and used in 2000 and cumulative through 2000 by industry group. Total credits earned consist of both investment and employment credits. Both types of credits go into a credit pool and can be used to offset corporate or individual income tax liability and to receive a refund of otherwise non-refundable sales or use tax paid on purchases at the project.

Credits distributed to either corporate or individual shareholders or partners totaled \$65,543,263 in 1988-1996, \$8,585,518 in 1997, \$10,944,731 in 1998, \$14,847,628 in 1999 and \$12,126,354 in 2000. Distributed credits may only be used to offset corporate or individual income tax liabilities.

**Table 5**                      **Analysis of Credits by Industry Group**  
**(2000)**

Industry Group	Total Credits Earned	CREDITS USED		Credits Recaptured	Credit Balance
		Income Tax	Sales Tax		
Construction, Furniture, Fixtures, Printing and Publishing	\$ 10,999,105	\$ 2,984,409	\$ 4,195,254	\$163,422	\$ 3,656,020
Meat Products	11,019,700	3,880,383	5,527,667		1,611,650
Other Food Products	12,052,176	3,290,749	4,774,444		3,986,983
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	20,579,343	1,004,660	4,311,548		15,263,135
Primary Metal Products	7,982,313	890,071	749,010		6,343,232
Fabricated Metal Products	1,982,586	473,870	1,926,579		(417,863)
Industrial and Commercial Machinery, Transportation Equipment	2,360,911	1,087,109	2,389,639		(1,115,837)
Electronic and Other Electric Equipment	4,064,189	735,926	1,598,902		1,729,361
Instruments and Related Products, Miscellaneous Manufacturing	1,394,132	371,906	1,692,403		(670,177)
Railroads, Electric and Gas Services, and Sanitary Services	59,126,142	5,555,072	6,228,258		47,342,812
Trucking and Warehousing	7,009,726	2,017,991	683,980		4,307,755
Communications	14,381,856	6,772,985	98,702		7,510,169
Durable Goods and Non-durable Goods	7,919,172	1,587,745	1,534,683		4,796,744
Depository Institutions and Non-depository Credit Institutions	13,921,921	0	2,065,723	229,827	11,626,371
Insurance Carriers, Security, and Commodity Brokers	10,991,318	1,602,816	5,432,273		3,956,229
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	40,705,034	27,507,494	10,844,824		2,352,716
<b>Total</b>	<b>\$226,489,624</b>	<b>\$59,763,186</b>	<b>\$54,053,889</b>	<b>\$393,249</b>	<b>\$112,279,300</b>

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**Table 6**                      **Analysis of Credits by Industry Group**  
**(Cumulative Through 2000)**

Industry Group	Total Credits Earned	CREDITS USED		Credits Recaptured	Credit Balance
		Income Tax	Sales Tax		
Construction, Furniture, Fixtures, Printing and Publishing	\$ 74,830,511	\$ 28,674,483	\$ 21,309,116	\$ 163,422	\$ 24,683,490
Meat Products	121,574,605	29,816,961	35,323,063	564,176	55,870,405
Other Food Products	119,393,078	27,704,983	26,444,564	197,017	65,046,514
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	168,219,080	23,567,573	27,168,443		117,483,064
Primary Metal Products	39,361,214	14,497,481	11,260,225		13,603,508
Fabricated Metal Products	39,589,405	13,325,174	12,880,773	590,373	12,793,085
Industrial and Commercial Machinery, Transportation Equipment	35,293,381	7,438,620	17,941,709	267,464	9,645,588
Electronic and Other Electric Equipment	44,055,236	6,230,883	14,198,422		23,625,931
Instruments and Related Products, Miscellaneous Manufacturing	39,413,173	8,763,866	15,938,240		14,711,067
Railroads, Electric and Gas Services, and Sanitary Services	207,087,747	45,057,764	27,281,796		134,748,187
Trucking and Warehousing	36,049,502	14,597,392	3,693,205		17,758,905
Communications	111,933,548	53,017,601	1,562,617		57,353,330
Durable Goods and Non-durable Goods	66,808,021	22,715,771	10,364,770	258,954	33,468,526
Depository Institutions and Non-depository Credit Institutions	74,853,605	4,251,533	28,025,525	229,827	42,346,720
Insurance Carriers, Security, and Commodity Brokers	62,266,934	11,122,682	19,033,593	314,939	31,795,720
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	275,747,420	100,815,084	71,420,138	6,550	103,505,648
<b>Total</b>	<b>\$1,516,476,460</b>	<b>\$411,597,851</b>	<b>\$343,846,199</b>	<b>\$2,592,722</b>	<b>\$758,439,688</b>